

Official Form 7
(10/05)

**United States Bankruptcy Court
District of New Hampshire**

In re **Whispering Pines Estate, Inc.**

Debtor(s)

Case No. **05-56003**Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. Do not include the name or address of a minor child in this statement. Indicate payments, transfers and the like to minor children by stating "a minor child." See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None
☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$510,876.00	Assisted Living Facility Rent 01/01/05 - present
\$613,813.00	Assisted Living Facility Rent 01/01/04 - 12/31/04
\$519,619.00	Assisted Living Facility Rent 01/01/03 - 12/31/03

2. Income other than from employment or operation of business

None ☒ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

3. Payments to creditors

None ☒ *Complete a. or b., as appropriate, and c.*

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS
OF CREDITORDATES OF
PAYMENTS

AMOUNT PAID

AMOUNT STILL
OWING

None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$5,000. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR
Please See AttachedDATES OF
PAYMENTS/
TRANSFERSAMOUNT
PAID OR
VALUE OF
TRANSFERS
\$0.00AMOUNT STILL
OWING
\$0.00

None ☒ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND
RELATIONSHIP TO DEBTOR

DATE OF PAYMENT

AMOUNT PAID

AMOUNT STILL
OWING**4. Suits and administrative proceedings, executions, garnishments and attachments**

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT
AND CASE NUMBER
IRSNATURE OF PROCEEDING
**Levy, Subpoena for records
in 2005**COURT OR AGENCY
AND LOCATION
Portsmouth, NHSTATUS OR
DISPOSITION
Stayed

None ☒ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE
BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE

DESCRIPTION AND VALUE OF
PROPERTY

5. Repossessions, foreclosures and returns

- None ☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

- None ☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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- None ☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None ☒ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

- None ☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Bernstein Shur PO Box 1120 Manchester, NH 03105-1120	November 15, 2005	\$10,000

10. Other transfers

- None ☐ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None ☐ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None ☐ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

- None ☐ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

- None ☐ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

- None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

- None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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16. Spouses and Former Spouses

- None ☐ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

- None ☐ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☐ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☐ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

None

- ☒ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

	LAST FOUR DIGITS OF SOC. SEC. NO./ COMPLETE EIN OR OTHER TAXPAYER I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
NAME				

None

- ☒ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None

- ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

Debbie Wentworth
127 Shaker Road
Gray, ME 04039

DATES SERVICES RENDERED

01/01/03 - Present

Kittell Branagan & Sargent
154 North Main Street
Saint Albans, VT 05478

01/01/03 - Present

None

- ☒ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
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None

- ☒ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
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- None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED
Bank North	2003-2005
Crown Investments	2003-2005
Avatar Financial Group, LLC 100 Wall Street Seattle, WA 98121	2003-2005
MIG Incorporated	2003-2005
Mortgage Traders	2003-2005

20. Inventories

- None ☒ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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- None ☒ b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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21 . Current Partners, Officers, Directors and Shareholders

- None ☒ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
David Ramsey PO Box 900 York Harbor, ME 03911	President and Treasurer	100%

22 . Former partners, officers, directors and shareholders

- None ☒ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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- None ☒ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23 . Withdrawals from a partnership or distributions by a corporation

None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS
OF RECIPIENT,
RELATIONSHIP TO DEBTOR
Please See Attached

DATE AND PURPOSE
OF WITHDRAWAL

AMOUNT OF MONEY
OR DESCRIPTION AND
VALUE OF PROPERTY

24. Tax Consolidation Group.

None ☒ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None ☒ If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **December 20, 2005**

Signature **/s/ David M. Ramsey**
David M. Ramsey
President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

4:24 PM
12/19/05
Accrual Basis

Whispering Pines Estate, Inc.
Account QuickReport
As of November 16, 2005

Type	Date	Num	Name	Memo	Split	Amount
Fleet York						
Bill Pmt -Check	8/26/2005	2068	Northern Utilities		Accou...	-664.02
Bill Pmt -Check	8/29/2005	2071	Hampshire Fire Prot...		Accou...	-150.00
Bill Pmt -Check	8/29/2005	2072	Seacoast Newspapers		Accou...	-54.08
Bill Pmt -Check	8/31/2005	2074	Comcast	87732011000...	Accou...	-305.85
Bill Pmt -Check	9/1/2005	2094	City of Portsmouth	3051000000-01	Accou...	-1,463.80
Bill Pmt -Check	9/7/2005	2102	Kittell Branagan Sar...		Accou...	-3,930.00
Bill Pmt -Check	9/13/2005	2123	Delta Dental		Accou...	-383.60
Bill Pmt -Check	9/13/2005	2124	Public Service Of NH		Accou...	-676.13
Bill Pmt -Check	9/23/2005	2150	Northern Utilities		Accou...	-851.35
Bill Pmt -Check	9/28/2005	2154	Verizon		Accou...	-1,041.62
Bill Pmt -Check	10/4/2005	2163	Pine Tree Waste Inc.	36-33025 9	Accou...	-290.33
Bill Pmt -Check	10/5/2005	2165	Hampshire Fire Prot...		Accou...	-1,880.00
Bill Pmt -Check	10/14/2005	2182	Delta Dental		Accou...	-412.40
Bill Pmt -Check	10/14/2005	2183	Public Service Of NH		Accou...	-838.14
Bill Pmt -Check	10/28/2005	2194	Anthem BCBS	13464070000...	Accou...	-1,327.84
Bill Pmt -Check	10/28/2005	2195	Comcast	87732011000...	Accou...	-400.20
Bill Pmt -Check	11/9/2005	2210	Public Service Of NH		Accou...	-672.60
Total Fleet York						-15,341.76
TOTAL						-15,341.76

Whispering Pines Estate, Inc.
Account QuickReport
As of November 16, 2005

Type	Date	Num	Name	Memo	Split	Amount
Due from David Ramsey						
Check	11/19/2004		David M. Ramsey	Pelco	Fleet York	74.97
Check	11/19/2004		David M. Ramsey	Greensleeves	Fleet York	66.40
Check	11/19/2004		David M. Ramsey	Hudson News	Fleet York	87.50
Check	11/20/2004		David M. Ramsey	Sake	Fleet York	91.27
Check	11/24/2004		David M. Ramsey	Greensleeves	Fleet York	80.90
Check	11/26/2004		David M. Ramsey	Fed Cigar	Fleet York	76.10
Check	11/26/2004		David M. Ramsey	Le Boutique	Fleet York	140.00
Check	11/29/2004		David M. Ramsey	Hudson News	Fleet York	179.50
Check	12/1/2004	1398	David M. Ramsey	York Harbor	Fleet York	87.94
Check	12/2/2004		David M. Ramsey	Fed Cigar	Fleet York	500.00
Check	12/3/2004	1415	David M. Ramsey	Pollock and S...	Fleet York	283.90
Check	12/3/2004		David M. Ramsey	Fed Cigar	Fleet York	4,500.00
Check	12/3/2004		David M. Ramsey	Animal Hospital	Fleet York	399.36
Check	12/3/2004		Restaurant	Greensleeves	Fleet York	74.25
Check	12/4/2004		Restaurant	Fazio	Fleet York	62.65
Check	12/4/2004		Restaurant	Brunos	Fleet York	102.89
Check	12/5/2004		David M. Ramsey	SWK	Fleet York	72.45
Check	12/5/2004		Restaurant	Harsseket	Fleet York	55.28
Check	12/5/2004		David M. Ramsey	Retail Store	Fleet York	478.70
Check	12/5/2004		David M. Ramsey	Burberry	Fleet York	395.85
Check	12/5/2004		David M. Ramsey	Burberry	Fleet York	103.95
Check	12/7/2004		David M. Ramsey	Retail Store	Fleet York	174.83
Check	12/8/2004	1423	David M. Ramsey	BR Outlet	Fleet York	360.51
Check	12/8/2004		David M. Ramsey	Entertainment...	Fleet York	7.00
Check	12/8/2004		Restaurant	Fosters	Fleet York	5,000.00
Check	12/9/2004		Restaurant		Fleet York	76.65
Check	12/9/2004		David M. Ramsey	Brooks Bros	Fleet York	68.96
Check	12/10/2004	1438	David M. Ramsey		Fleet York	307.00
Check	12/10/2004		David M. Ramsey		Fleet York	1,000.00
Check	12/10/2004	1439	David M. Ramsey		Fleet York	500.00
Check	12/10/2004		David M. Ramsey		Fleet York	324.35
Check	12/11/2004		Restaurant		Fleet York	51.15
Check	12/11/2004		David M. Ramsey	Pacific Sun	Fleet York	398.43
Check	12/11/2004		David M. Ramsey	Cole Haan	Fleet York	374.33
Check	12/11/2004		David M. Ramsey	North face	Fleet York	519.71
Check	12/12/2004		David M. Ramsey	Cole Haan	Fleet York	821.63
Check	12/12/2004	1444	David M. Ramsey		Fleet York	300.00
Check	12/17/2004	1460	David M. Ramsey		Fleet York	5,000.00
Check	12/17/2004	1461	David M. Ramsey		Fleet York	750.00
Check	12/18/2004		David M. Ramsey	Pulham	Fleet York	780.80
Check	12/21/2004		David M. Ramsey	Tiffany	Fleet York	309.75
Check	12/21/2004		David M. Ramsey	Burberry	Fleet York	280.35
Check	12/23/2004		David M. Ramsey	Marricott	Fleet York	240.03
Check	12/23/2004		David M. Ramsey	Country Noel	Fleet York	69.30
Check	12/27/2004		David M. Ramsey	Fox Run Mall	Fleet -1711	227.00
Check	12/27/2004		Restaurant	Uno	Fleet York	80.48
Check	12/27/2004		David M. Ramsey	Longs	Fleet York	237.50

Whispering Pines Estate, Inc.
Account QuickReport
As of November 16, 2005

Type	Date	Num	Name	Memo	Split	Amount
Check	12/27/2004		David M. Ramsey	Abercrombie	Fleet York	88.21
Check	12/27/2004		David M. Ramsey	American Gre...	Fleet -1711	34.39
General Journal	12/30/2004		David M. Ramsey	Petco	Fleet York	21.29
General Journal	12/31/2004	AMI			Accoun A...	-24,206.70
Check	1/4/2005	AMI	David M. Ramsey	Petco	Accounts ...	8,876.16
Check	1/5/2005	1500	David M. Ramsey	Petco	Fleet York	800.00
Check	1/6/2005	1503	David M. Ramsey	Entertainment...	Fleet York	1,500.00
Check	1/7/2005	1527	David M. Ramsey	Petco	Fleet York	7.00
Check	1/7/2005	1528	David M. Ramsey	Petco	Fleet York	2,500.00
Check	1/11/2005	1540	David M. Ramsey	Petco	Fleet York	750.00
Check	1/12/2005	1543	David M. Ramsey		Fleet York	1,000.00
Check	1/14/2005	1544	David M. Ramsey		Fleet York	400.00
Check	1/16/2005	1581	David M. Ramsey	North Conway	Fleet York	1,000.00
Check	1/20/2005	1562	David M. Ramsey		Fleet York	707.42
Check	1/20/2005		David M. Ramsey		Fleet York	250.00
Check	1/22/2005		Restaurant		Fleet York	200.00
Check	1/25/2005	1565	David M. Ramsey	Rudys	Fleet York	52.23
Check	1/29/2005		Restaurant	Sake	Fleet York	109.04
Check	2/1/2005	1585	David M. Ramsey	TJ Maxx	Fleet York	400.00
Check	2/1/2005	1586	David M. Ramsey	TJ Maxx	Fleet York	192.93
Check	2/2/2005	phone	David M. Ramsey	TJ Maxx	Fleet York	300.00
Check	2/3/2005		David M. Ramsey	Morong	Fleet York	300.00
Check	2/4/2005	1602	David M. Ramsey		Fleet York	367.17
Check	2/5/2005		David M. Ramsey	Weatherlane	Fleet York	3,500.00
Check	2/7/2005	1603	David M. Ramsey		Fleet York	86.11
Check	2/7/2005		David M. Ramsey	Entertainment...	Fleet York	1,600.00
Check	2/8/2005		David M. Ramsey		Fleet York	7.00
Check	2/9/2005	1604	David M. Ramsey		Fleet York	400.00
Check	2/10/2005	1605	David M. Ramsey		Fleet York	1,500.00
Check	2/10/2005	1622	David M. Ramsey		Fleet York	300.00
Check	2/10/2005	1624	David M. Ramsey		Fleet York	300.00
Check	2/10/2005		David M. Ramsey	Federal Cigar	Fleet York	48.15
Check	2/10/2005		David M. Ramsey	LL Bean	Fleet York	139.60
Check	2/11/2005	1625	David M. Ramsey	LL Bean	Fleet York	208.85
Check	2/11/2005		David M. Ramsey	Muddy Rudder	Fleet York	1,500.00
Check	2/11/2005		David M. Ramsey	Joshua Gaar	Fleet York	55.68
Check	2/14/2005		David M. Ramsey	Best Buy	Fleet York	150.00
Check	2/16/2005		David M. Ramsey	Fazio	Fleet York	148.00
Check	2/16/2005	1631	David M. Ramsey	Fazio	Fleet York	17.12
Check	3/4/2005		Restaurant	York Harbor	Fleet York	300.00
Check	3/4/2005		David M. Ramsey	Freedom Salon	Fleet York	73.27
Check	3/4/2005		David M. Ramsey	Old Navy	Fleet York	182.30
Check	3/4/2005		Restaurant	Greensleeves	Fleet York	147.58
Check	3/7/2005		David M. Ramsey	Banana Repu...	Fleet York	81.65
Check	3/9/2005	1680	David M. Ramsey	Fazio	Fleet York	75.56
Check			David M. Ramsey	Entertainment...	Fleet York	500.00
Check					Fleet York	7.00

Whispering Pines Estate, Inc.
Account QuickReport
As of November 16, 2005

Type	Date	Num	Name	Memo	Split	Amount
Check	3/11/2005	1698	David M. Ramsey	Fazio	Fleet York	1,500.00
Check	3/11/2005			Time Warner	Fleet York	610.57
Check	3/12/2005		David M. Ramsey	Macy's	Fleet York	92.95
Check	3/14/2005	1700	David M. Ramsey	Fazio	Fleet York	1,000.00
Check	3/16/2005		David M. Ramsey	Fazio	Fleet York	600.00
Check	3/21/2005	1702	David M. Ramsey	Hudson News	Fleet York	139.00
Check	4/1/2005		David M. Ramsey	Petco	Fleet York	54.99
Check	4/4/2005	1749	David M. Ramsey		Fleet York	500.00
Check	4/4/2005		David M. Ramsey		Fleet York	2,500.00
Check	4/4/2005	1751	David M. Ramsey		Fleet York	500.00
Check	4/4/2005	1750	David M. Ramsey		Fleet York	500.00
Check	4/8/2005	1770	David M. Ramsey		Fleet York	500.00
Check	4/8/2005		Restaurant	Greensleeves	Fleet York	54.25
Check	4/8/2005		David M. Ramsey	Entertainment...	Fleet York	7.00
Check	4/9/2005		Restaurant	J Ellens	Fleet York	135.89
Check	4/9/2005		Restaurant	J Ellens	Fleet York	27.00
Check	4/11/2005	1774	David M. Ramsey		Fleet York	2,100.00
Check	4/11/2005	1773	David M. Ramsey		Fleet York	250.00
Check	4/11/2005	1772	David M. Ramsey		Fleet York	500.00
Check	4/11/2005		Restaurant	Grity's	Fleet York	27.12
Check	4/13/2005	1785	David M. Ramsey		Fleet York	1,000.00
Check	4/14/2005	1799	David M. Ramsey		Fleet York	1,200.00
Check	4/15/2005	1801	David M. Ramsey		Fleet York	1,500.00
Check	4/17/2005	1802	David M. Ramsey		Fleet York	1,000.00
General Journal	4/19/2005		Eldredge Lumber	Maintenance...		-150.57
Check	4/20/2005	1806	David M. Ramsey		Fleet York	350.00
Check	4/20/2005	1807	David M. Ramsey		Fleet York	250.00
Check	4/20/2005	1820	David M. Ramsey		Fleet York	300.00
Check	4/22/2005		Restaurant	Sake	Fleet York	86.79
Check	4/25/2005	1822	David M. Ramsey		Fleet York	1,000.00
Check	4/25/2005	1823	David M. Ramsey		Fleet York	500.00
Check	4/30/2005	1845	David M. Ramsey		Fleet York	400.00
Check	5/1/2005		David M. Ramsey	Blockbuster	Fleet -1711	10.18
Check	5/9/2005	1864	David M. Ramsey		Fleet York	1,500.00
Check	5/9/2005	1865	David M. Ramsey		Fleet York	500.00
Check	5/9/2005		Restaurant	Entertainment...	Fleet York	7.00
Check	5/10/2005	1868	David M. Ramsey	Greensleeves	Fleet York	81.05
Check	5/10/2005		David M. Ramsey		Fleet York	2,000.00
Check	5/14/2005		Restaurant	Natashas	Fleet York	190.85
Check	5/17/2005		David M. Ramsey		Fleet York	1,000.00
Check	5/17/2005		Restaurant	Bos'n	Fleet York	104.28
Check	5/18/2005		Restaurant	Weathervane	Fleet York	79.01
Check	5/19/2005		David M. Ramsey	Ralph Lauren	Fleet York	208.90
Check	5/30/2005		Restaurant	Bos'n	Fleet York	92.59
Check	6/2/2005	1932	David M. Ramsey	Ralph Lauren	Fleet York	300.00
Check	6/2/2005	1933	David M. Ramsey	VOID: Ralph ...	Fleet York	0.00
Check	6/9/2005		David M. Ramsey	Ent rewards	Fleet York	7.00
Check	6/17/2005		Restaurant	Greensleeves	Fleet York	59.10

Whispering Pines Estate, Inc.
Account QuickReport
 As of November 16, 2005

Type	Date	Num	Name	Memo	Split	Amount
Check	6/19/2005		Restaurant	J Ellens	Fleet York	141.77
Check	6/24/2005		Restaurant	Greensleeves	Fleet York	59.65
Check	7/6/2005		Restaurant	Greensleeves	Fleet York	59.10
Check	7/18/2005		Restaurant	Haddock Jacks	Fleet York	72.10
Check	7/18/2005		Restaurant	Haddock Jacks	Fleet York	64.75
Check	7/23/2005		Restaurant	Bella Luna	Fleet York	90.98
Check	8/5/2005	2031	David M. Ramsey	Ent rewards	Fleet York	500.02
Check	8/5/2005	2032	David M. Ramsey	Ent rewards	Fleet York	500.00
Check	8/6/2005		David M. Ramsey	Hudson News	Fleet York	82.90
Check	8/6/2005		David M. Ramsey	Smokey Bones	Fleet York	54.95
Check	8/7/2005		Restaurant	Cap'n Simeons	Fleet York	96.09
Check	8/7/2005		Restaurant	EMS	Fleet York	100.00
Check	8/8/2005	2033	David M. Ramsey	Ent rewards	Fleet York	1,300.00
Check	8/10/2005	2039	David M. Ramsey	Ent rewards	Fleet York	2,000.00
Check	8/11/2005		Restaurant	Applebees	Fleet York	90.11
Check	8/12/2005	2054	David M. Ramsey	Applebees	Fleet York	2,000.00
Check	8/13/2005	2056	David M. Ramsey	Entertainment...	Fleet York	400.30
Check	8/18/2005		David M. Ramsey	Entertainment...	Fleet York	7.00
Check	8/25/2005		Restaurant	Rudys	Fleet York	58.48
Check	8/27/2005	2069	David M. Ramsey	Fazio	Fleet York	44.94
Check	8/28/2005		David M. Ramsey	Entertainment...	Fleet York	250.00
Check	8/28/2005		David M. Ramsey	Marshalls	Fleet York	437.86
Check	8/28/2005		David M. Ramsey	Starbucks	Fleet York	66.78
Check	8/29/2005	2070	David M. Ramsey	TJ Maxx	Fleet York	94.00
Check	8/31/2005	2076	David M. Ramsey	Entertainment...	Fleet York	500.00
Check	9/1/2005	2095	David M. Ramsey	Entertainment...	Fleet York	10,000.00
Check	9/2/2005	2096	David M. Ramsey	Entertainment...	Fleet York	850.00
Check	9/3/2005	2097	David M. Ramsey	Entertainment...	Fleet York	500.00
Check	9/6/2005	2098	David M. Ramsey	Entertainment...	Fleet York	300.00
Check	9/6/2005		David M. Ramsey	Old Port Trad...	Fleet York	1,000.00
Check	9/6/2005		David M. Ramsey	Old Port Trad...	Fleet York	240.00
Check	9/7/2005	2100	Marshalls	Old Port Trad...	Fleet York	299.80
Check	9/7/2005	2101	David M. Ramsey	Old Port Trad...	Fleet York	1,000.00
Check	9/9/2005	2119	David M. Ramsey	Old Port Trad...	Fleet York	500.00
Check	9/9/2005	2120	David M. Ramsey	Old Port Trad...	Fleet York	400.00
Check	9/12/2005	2122	David M. Ramsey	Old Port Trad...	Fleet York	600.00
Check	9/12/2005		Restaurant	Bosh Landing	Fleet York	1,500.00
Check	9/12/2005		Restaurant	Bosh Landing	Fleet York	117.16
Check	9/12/2005		Marshalls	Bosh Landing	Fleet York	55.89
Check	9/12/2005		Marshalls	Bosh Landing	Fleet York	39.99
Check	9/16/2005	2140	Eldredge Lumber	Bosh Landing	Fleet York	198.31
Check	9/18/2005		Restaurant	Lobster Cove	Fleet York	149.90
Check	9/18/2005		David M. Ramsey	Hudson News	Fleet York	103.75
Check	9/19/2005		David M. Ramsey	Entertainment...	Fleet York	368.00
Check	9/27/2005	2151	David M. Ramsey	Entertainment...	Fleet York	7.00
Check	9/27/2005	2152	David M. Ramsey	Entertainment...	Fleet York	300.00
Check	9/27/2005		Restaurant	Applebee	Fleet York	500.00
Check	9/27/2005		Restaurant	Applebee	Fleet York	11.17

Whispering Pines Estate, Inc.
Account QuickReport
 As of November 16, 2005

4:26 PM
 12/19/05
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
Check	8/28/2005	2157	Restaurant	KFC	Fleet York	19.43
Check	8/29/2005		David M. Ramsey		Fleet York	2,500.00
Check	10/3/2005	2166	David M. Ramsey	Petco	Fleet York	131.35
Check	10/5/2005	2168	David M. Ramsey		Fleet York	3,500.00
Check	10/6/2005	2169	David M. Ramsey		Fleet York	500.00
Check	10/8/2005	2171	David M. Ramsey		Fleet York	1,000.00
Check	10/7/2005	2176	David M. Ramsey		Fleet York	800.00
Check	10/11/2005		David M. Ramsey		Fleet York	5,500.00
Check	10/11/2005		David M. Ramsey	shop MLB.com	Fleet York	56.45
Check	10/11/2005		David M. Ramsey	shop MLB.com	Fleet York	17.95
Check	10/11/2005		David M. Ramsey	shop MLB.com	Fleet York	14.97
Check	10/12/2005	2178	David M. Ramsey		Fleet York	2,000.00
Check	10/12/2005		David M. Ramsey	shop MLB.com	Fleet York	28.97
Check	10/13/2005		Restaurant	Greensleeves	Fleet York	89.45
Check	10/17/2005		David M. Ramsey	shop MLB.com	Fleet York	6.99
Check	10/17/2005		Restaurant	Talpeys	Fleet York	99.17
Check	10/17/2005		David M. Ramsey	Motorcycle Su...	Fleet -1711	52.98
Check	10/18/2005		David M. Ramsey	shop MLB.com	Fleet York	9.99
Check	10/21/2005		David M. Ramsey	shop MLB.com	Fleet York	8.89
Check	10/24/2005		David M. Ramsey	entertainment ...	Fleet York	7.00
Check	10/24/2005		David M. Ramsey	shop MLB.com	Fleet York	55.97
Check	11/14/2005	2215	David M. Ramsey		Fleet York	4,000.00
Check	11/14/2005		David M. Ramsey	Shop MLB	Fleet York	9.99
Check	11/14/2005		Restaurant	Fazio	Fleet York	54.52
Total Due from David Ramsey						108,694.22
TOTAL						108,694.22

In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE A. REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
Assisted Living Facility, Residence 936 South Street Portsmouth, NH 03801		-	1,875,000.00	1,330,496.00

Sub-Total > **1,875,000.00** (Total of this page)

Total > **1,875,000.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE B. PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule, do not include the name or address of a minor child. Simply state "a minor child."

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Bank of America Checking Account #9482478971	-	6,726.00
		Bank of America Checking Account #9399161711 (Petty Cash)	-	190.45
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.		Antique Furniture in rooms (dining/living/common area), Audio/Video, Computer	-	53,500.00
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **60,416.45**
(Total of this page)

2 continuation sheets attached to the Schedule of Personal Property

Form B6B
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c); Rule 1007(b)).	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owing debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet 1 of 2 continuation sheets attached
to the Schedule of Personal Property

Form B6B
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		Minimal office equipment, supplies and paper products	-	500.00
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > **500.00**
(Total of this page)
Total > **60,916.45**

(Report also on Summary of Schedules)

Sheet **2** of **2** continuation sheets attached
to the Schedule of Personal Property

In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE D. CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R.Bankr.P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D, N A T U R E O F L I E N, A N D D E S C R I P T I O N A N D V A L U E O F P R O P E R T Y S U B J E C T T O L I E N	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M W I T H O U T D E D U C T I N G V A L U E O F C O L L A T E R A L	U N S E C U R E D P O R T I O N, I F A N Y
Account No.			First Mortgage					
Flash Island Ginn RE, LLC 220 Maine Mall South Portland, ME 04106	-		Assisted Living Facility, Residence 936 South Street Portsmouth, NH 03801				425,000.00	0.00
Value \$			1,875,000.00					
Account No.			Assisted Living Facility, Residence					
Internal Revenue Service 80 Daniel Street Portsmouth, NH 03801	-		936 South Street Portsmouth, NH 03801				85,000.00	0.00
Value \$			1,875,000.00					
Account No.			Second Mortgage					
Pioneer Capital PO Box 4787 25 Pearl Street Portland, ME 04101	-		Assisted Living Facility, Residence 936 South Street Portsmouth, NH 03801				815,000.00	0.00
Value \$			1,875,000.00					
Account No.			Assisted Living Facility, Residence					
State of New Hampshire PO Box 454 45 Chenell Drive Concord, NH 03302	-		936 South Street Portsmouth, NH 03801				5,496.00	0.00
Value \$			1,875,000.00					
Subtotal (Total of this page)							1,330,496.00	
Total (Report on Summary of Schedules)							1,330,496.00	

0 continuation sheets attached

In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R.Bankr.P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, wife, both of them or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community". If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. If applicable, also report this total on the Means Test form.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets.)

☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,000* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$4,925* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,225* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

*Amounts are subject to adjustment on April 1, 2007, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

Form B6E - Cont.
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
		H W J C					
Account No.							
City of Portsmouth 1 Junkins Avenue Portsmouth, NH 03801							
		12/01/04; 04/17/05					
		Trade Debt					
	-					10,782.76	0.00
Account No.							
Internal Revenue Service Special Procedures Division 80 Daniel Street Portsmouth, NH 03801							
		Payroll Taxes					
	-		X		X	125,000.00	0.00
Account No.							
State of New Hampshire-Treasurer P.O. Box 637 Concord, NH 03302-0637							
		12/31/01; 12/31/02; 12/31/03					
	-	Trade Debt				2,647.37	0.00
Account No.							
Account No.							
Subtotal (Total of this page)						138,430.13	0.00
Total (Report on Summary of Schedules)						138,430.13	0.00

Sheet **1** of **1** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Form B6F
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R.Bankr.P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community maybe liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. All State Health Care 11291 Washington Boulevard Culver City, CA 90230	-	09/23/04 Trade Debt				1,522.14
Account No. American International Companies PO Box 382014 Pittsburgh, PA 15250-8014	-	04/17/04 Trade Debt				3,661.00
Account No. Arch Wireless PO Box 4062 Woburn, MA 01888-4062	-	10/04/2005				17.85
Account No. Bangor Savings P.O. Box 930 Bangor, ME 04402-0930	-	01/02/04 Trade Debt				9,151.06
Subtotal (Total of this page)						14,352.05

4 continuation sheets attached

Form B6F - Cont.
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.		12/1/04; 4/17/05; 10/14/05				
City of Portsmouth 1 Junkins Ave Portsmouth, NH 03801	-					12,502.65
Account No.		04/05/05 Trade Debt				
Comcast P.O. Box 196 Newark, NJ 07101-0196	-					356.73
Account No.		05/01/05 Trade Debt				
Delta Dental P.O. Box 9566 Manchester, NH 03108	-					824.80
Account No.		12/24/03; 01/14/04				
Edgewood Center 928 South Street Portsmouth, NH 03801-5459	-					380.03
Account No.						
Grainger, Inc. c/o Haskell and Ayer, PC Five Market Square, Suite 107 PO Box 507 Amesbury, MA 01913	-					538.16
Sheet no. <u>1</u> of <u>4</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						14,602.37

Form B6F - Cont.
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.		5/27/05				
Internal Revenue Service PO Box 9019 Holtsville, NY 11742-9019	-					3,821.67
Account No.		03/13/04 - 04/11/05 Trade Debt				
Kittell Branagan Sargent 154 North Main Street Saint Albans, VT 05478	-					4,069.60
Account No.		12/02/03 - 02/02/04 Trade Debt				
Mackenzie Architects 1 Steel Street, Suite 108 Burlington, VT 05401	-					6,286.66
Account No. xxxx-xxxx-xxxx-0851		Operating Expenses				
MBNA Platinum Plus for Business PO Box 15469 Wilmington, DE 19886-5469	-					5,956.00
Account No.		Operating Expenses				
MBNA PO Box 15288 Wilmington, DE 19886-5288	-					1,346.00
Sheet no. 2 of 4 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						21,479.93

Form B6F - Cont.
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.		12/02/03 - 02/02/04				
Northern Utilities P.O. Box 83801 Baltimore, MD 21283-0015	-	Utilities				259.70
Account No.		04/01/05; 05/01/05				
Pine Tree Waste Inc. 87 Pleasant Hill Scarborough, ME 04074-9306	-	Trade Debt				146.29
Account No.		04/18/05				
Portsmouth Fire Dept. 170 Court Street Portsmouth, NH 03801	-	Trade Debt				125.00
Account No.		03/17/05; 04/18/05				
Public Service of NH P.O. Box 360 Manchester, NH 03105-0360	-	Trade Debt				578.10
Account No.		03/18/04; 06/30/04				
Shaheen and Gordon 140 Washington Street P.O. Box 977 Dover, NH 03820	-	Trade Debt				244.50
Sheet no. 3 of 4 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,353.59

Form B6F - Cont.
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. Sprint P.O. Box 650270 Dallas, TX 75265-0270	-	02/19/05; 03/19/05; 04/12/05 Utilities				72.68
Account No. State of New Hampshire PO Box 637 Concord, NH 03302-0637	-	12/31/01; 12/31/02; 12/31/03; 10/3/05				5,648.83
Account No. Stevens Insurance Agency 232 Center Street Auburn, ME 04210	-	09/30/04 Trade Debt				2,321.00
Account No. Terminix 160 B Larabee Road Westbrook, ME 04092	-	03/02/05; 03/21/05 Trade Debt				120.00
Account No. Verizon P.O. Box 15150 Worcester, MA 01615-0150	-	04/01/05; 04/12/05 Utilites				1,056.65
Sheet no. 4 of 4 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 9,219.16
(Report on Summary of Schedules)						Total 61,007.10

In re Whispering Pines Estate, Inc.Case No. 05-56003

Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code,
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.
State whether lease is for nonresidential real property.
State contract number of any government contract.

0 continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

Form B6H
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor

SCHEDULE H. CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

NAME AND ADDRESS OF CREDITOR

0 continuation sheets attached to Schedule of Codebtors

Form B61
(10/05)In re **Whispering Pines Estate, Inc.**Case No. **05-56003**

Debtor(s)

SCHEDULE I. CURRENT INCOME OF INDIVIDUAL DEBTOR(S)

The column labeled "Spouse" must be completed in all cases filed by joint debtors and by a married debtor in a chapter 7, 11, 12, or 13 case whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. Do not state the name of any minor child.

Debtor's Marital Status:	DEPENDENTS OF DEBTOR AND SPOUSE	
	RELATIONSHIP: None.	AGE:
Employment:	DEBTOR	SPOUSE
Occupation		
Name of Employer		
How long employed		
Address of Employer		

INCOME: (Estimate of average monthly income)

1. Current monthly gross wages, salary, and commissions (Prorate if not paid monthly.)

DEBTOR	SPOUSE
\$ 0.00	\$ N/A

2. Estimate monthly overtime

\$ 0.00	\$ N/A
----------------	---------------

3. SUBTOTAL

\$ 0.00	\$ N/A
----------------	---------------

4. LESS PAYROLL DEDUCTIONS

a. Payroll taxes and social security

\$ 0.00	\$ N/A
----------------	---------------

b. Insurance

\$ 0.00	\$ N/A
----------------	---------------

c. Union dues

\$ 0.00	\$ N/A
----------------	---------------

d. Other (Specify):

\$ 0.00	\$ N/A
----------------	---------------

5. SUBTOTAL OF PAYROLL DEDUCTIONS

\$ 0.00	\$ N/A
----------------	---------------

6. TOTAL NET MONTHLY TAKE HOME PAY

\$ 0.00	\$ N/A
----------------	---------------

7. Regular income from operation of business or profession or farm. (Attach detailed statement)

\$ 0.00	\$ N/A
----------------	---------------

8. Income from real property

\$ 0.00	\$ N/A
----------------	---------------

9. Interest and dividends

\$ 0.00	\$ N/A
----------------	---------------

10. Alimony, maintenance or support payments payable to the debtor for the debtor's use or that of dependents listed above.

\$ 0.00	\$ N/A
----------------	---------------

11. Social security or other government assistance

(Specify):

\$ 0.00	\$ N/A
----------------	---------------

12. Pension or retirement income

\$ 0.00	\$ N/A
----------------	---------------

13. Other monthly income

(Specify):

\$ 0.00	\$ N/A
----------------	---------------

14. SUBTOTAL OF LINES 7 THROUGH 13

\$ 0.00	\$ N/A
----------------	---------------

15. TOTAL MONTHLY INCOME (Add amounts shown on lines 6 and 14)

\$ 0.00	\$ N/A
----------------	---------------

16. TOTAL COMBINED MONTHLY INCOME: \$ **0.00**

(Report also on Summary of Schedules)

17. Describe any increase or decrease in income reasonably anticipated to occur within the year following the filing of this document:

Case No. **05-56003**

SCHEDULE J. CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)

☐ Check this box if a joint petition is filed and debtor's spouse maintains a separate household. Complete a separate schedule of expenditures labeled "Spouse."

18. TOTAL MONTHLY EXPENSES (Report also on Summary of Schedules)	\$ 0.00
--	---------

c. Monthly net income (a. minus b.)	\$ <u>0.00</u>
-------------------------------------	----------------

Official Form 6-Decl.
(10/05)

**United States Bankruptcy Court
District of New Hampshire**

In re **Whispering Pines Estate, Inc.**

Debtor(s)

Case No. **05-56003**

Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 17 sheets *[total shown on summary page plus 1]*, and that they are true and correct to the best of my knowledge, information, and belief.

Date **December 20, 2005**

Signature **/s/ David M. Ramsey**

**David M. Ramsey
President**

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court
District of New Hampshire

In re Whispering Pines Estate, Inc.,
 Debtor

Case No. 05-56003

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
David Ramsey PO Box 900 York Harbor, ME 03911	Common Stock		

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date December 20, 2005

Signature /s/ David M. Ramsey
David M. Ramsey
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
 18 U.S.C §§ 152 and 3571.

**United States Bankruptcy Court
District of New Hampshire**

In re **Whispering Pines Estate, Inc.**

Debtor(s)

Case No. **05-56003**

Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **December 20, 2005**

/s/ David M. Ramsey

David M. Ramsey/President

Signer/Title

**United States Bankruptcy Court
District of New Hampshire**

In re **Whispering Pines Estate, Inc.**

Debtor(s)

Case No. **05-56003**Chapter **11**

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	<u>10,000.00</u>
Prior to the filing of this statement I have received.....	\$	<u>10,000.00</u>
Balance Due.....	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

☒ Debtor ☐ Other (specify):

3. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (specify):

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
- Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
 - Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
 - Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
 - [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: **December 20, 2005****/s/ Jennifer Rood - BNH**

**Jennifer Rood - BNH 01395
Bernstein, Shur, Sawyer & Nelson
670 N. Commercial St. Suite 108
P.O. Box 1120
Manchester, NH 03105-1120
(603) 623-8700 Fax: (603) 623-7775**

United States Bankruptcy Court
District of New Hampshire

In re **Whispering Pines Estate, Inc.**

Debtor

Case No. **05-56003**Chapter **11**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities."

			AMOUNTS SCHEDULED		
NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	1,875,000.00		
B - Personal Property	Yes	3	60,916.45		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		1,330,496.00	
E - Creditors Holding Unsecured Priority Claims	Yes	2		138,430.13	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	5		61,007.10	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	1			0.00
J - Current Expenditures of Individual Debtor(s)	Yes	1			0.00
Total Number of Sheets of ALL Schedules		16			
Total Assets			1,935,916.45		
Total Liabilities				1,529,933.23	

**United States Bankruptcy Court
District of New Hampshire**

In re **Whispering Pines Estate, Inc.**

Debtor(s)

Case No. **05-56003**

Chapter **11**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Whispering Pines Estate, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

December 20, 2005

Date

/s/ Jennifer Rood - BNH

Jennifer Rood - BNH 01395

Signature of Attorney or Litigant

Counsel for **Whispering Pines Estate, Inc.**

Bernstein, Shur, Sawyer & Nelson

670 N. Commercial St. Suite 108

P.O. Box 1120

Manchester, NH 03105-1120

(603) 623-8700 Fax:(603) 623-7775